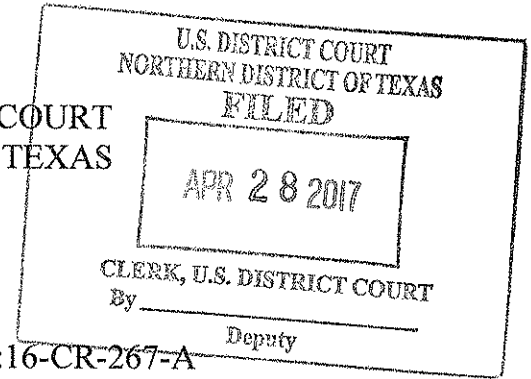


ORIGINAL

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
FORT WORTH DIVISION



UNITED STATES OF AMERICA

v.

PRITESH PATEL (01)  
a/k/a "Tony Patel"

No. 4:16-CR-267-A

FACTUAL RESUME

INDICTMENT: Count 11: Aiding and assisting in the preparation of false tax returns in violation of 26 U.S.C. § 7206(2).

PENALTY:

The penalties the Court can impose include:

- a. imprisonment for a period not more than 3 years;
- b. a fine not to exceed \$250,000;
- c. a term of supervised release of up to 1 year which may be mandatory under the law and will follow any term of imprisonment. If the defendant violates any condition of the term of supervised release, the Court may revoke such release term and require that the defendant serve an additional period of confinement. The effect of a revocation of a term of supervised release is to make the overall period of incarceration longer;
- d. a mandatory special assessment of \$100;
- e. restitution to victims or to the community, which may be mandatory under the law, and
- f. costs of incarceration and supervision.

ELEMENTS OF THE OFFENSE:

The essential elements which must be proved beyond a reasonable doubt in order to establish the offense charged in Count 11 of the Indictment are as follows:

First: That the defendant aided and assisted in the preparation of a return arising under the Internal Revenue laws;

Second: That this return falsely stated that a taxpayer was entitled to claim certain deductions, education expenses and credits, and a refund in amounts the taxpayer was not entitled to claim;

Third: That the defendant knew that the statements in the return were false;

Fourth: That the false statements were material; and

Fifth: That the defendant aided and assisted in the preparation of these false statements willfully, that is, with intent to violate a known legal duty.

STIPULATED FACTS:

Beginning prior to 2008, and continuing to 2012, defendant Pritesh Patel operated Maverick Tax Express in Arlington, Texas. During the relevant period, Patel and others under his supervision prepared U.S. Individual Income Tax Returns, Forms 1040, along with supporting schedules and forms for clients and electronically transmitted them to the IRS. In order to reduce taxes owed and obtain larger refunds for his taxpayer clients, Patel would knowingly and willfully prepare and file false and fraudulent tax returns for the taxpayers. On some tax returns, he would falsely claim that the taxpayer was a student, had education expenses, and was entitled to an education credit. Patel would also include on some returns false and fraudulent claims for deductions such as unreimbursed business expenses on a Schedule A.

Taxpayer Mark W. hired Patel to prepare his taxes for the 2008-11 tax years. The taxpayer met personally with Patel at his office in Arlington, Texas, the first several years. In the later years, Mark W. would meet initially with an employee, then, Patel would review and approve the tax returns. In his meetings with Patel and his employees, Mark W., who was not a student, did not claim that he was a student and did not advise Patel and his employees that he was a student or that he had any related education expenses. Mark W. did not claim to have any unreimbursed business expenses. However, when Patel and his employees prepared Mark W.'s tax returns, Patel and his employees included claims for unreimbursed business expenses and/or education credits and claims for tax refunds in amounts to which Mark W. was not entitled. For the tax year 2009, the tax return prepared by Patel and his employees for Mark W. falsely claimed a tax refund in the amount of \$842. In fact, had Mark W.'s tax return for 2009 been correctly prepared it would not have shown that Mark W. was entitled to a refund, but rather would have shown that he owed a material amount of additional taxes.

After the 2009 Form 1040 and related schedules for Mark W. were prepared, Patel admits that on or about February 1, 2010 he, or one of his employees at his direction, filed or caused it to be filed electronically with the IRS. Patel admits that he knew the return was materially false when it was filed. Accordingly, Defendant Pritesh Patel admits that on or about the date named in Count 11 of the indictment, in Arlington, Texas, he did knowingly and willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return,

Form 1040, of taxpayer Mark W. for the calendar year 2009, that was false and fraudulent as to a material matter, in that it falsely represented the taxpayer was entitled under the Internal Revenue laws to claim itemized deductions of \$19,325, education credits of \$1,569 resulting from falsely claimed education expenses of \$7,845, and a refund of \$842, when, as the defendant knew, the taxpayer was not entitled to claim the deductions, education expenses, education credit, and refund in the amounts claimed.

SIGNED this 20<sup>th</sup> day of April, 2017.



PRITESH PATEL  
Defendant



PHILLIP C. UMPHRES  
Counsel for Defendant